

B.	Annual Plan Elements
B.1	<p>Revision of PHA Plan Elements.</p> <p>(a) Have the following PHA Plan elements been revised by the PHA since its last Annual PHA Plan submission?</p> <p>Y N</p> <p><input type="checkbox"/> <input checked="" type="checkbox"/> Statement of Housing Needs and Strategy for Addressing Housing Needs.</p> <p><input type="checkbox"/> <input checked="" type="checkbox"/> Deconcentration and Other Policies that Govern Eligibility, Selection, and Admissions.</p> <p><input type="checkbox"/> <input checked="" type="checkbox"/> Financial Resources.</p> <p><input type="checkbox"/> <input checked="" type="checkbox"/> Rent Determination.</p> <p><input type="checkbox"/> <input checked="" type="checkbox"/> Homeownership Programs.</p> <p><input type="checkbox"/> <input checked="" type="checkbox"/> Safety and Crime Prevention.</p> <p><input type="checkbox"/> <input checked="" type="checkbox"/> Pet Policy.</p> <p><input type="checkbox"/> <input checked="" type="checkbox"/> Substantial Deviation.</p> <p><input type="checkbox"/> <input checked="" type="checkbox"/> Significant Amendment/Modification</p> <p>(b) The PHA must submit its Deconcentration Policy for Field Office Review.</p> <p>(c) If the PHA answered yes for any element, describe the revisions for each element below:</p>
B.2	<p>New Activities.</p> <p>(a) Does the PHA intend to undertake any new activities related to the following in the PHA's current Fiscal Year?</p> <p>Y N</p> <p><input type="checkbox"/> <input checked="" type="checkbox"/> Hope VI or Choice Neighborhoods.</p> <p><input type="checkbox"/> <input checked="" type="checkbox"/> Mixed Finance Modernization or Development.</p> <p><input type="checkbox"/> <input checked="" type="checkbox"/> Demolition and/or Disposition.</p> <p><input type="checkbox"/> <input checked="" type="checkbox"/> Conversion of Public Housing to Tenant Based Assistance.</p> <p><input type="checkbox"/> <input checked="" type="checkbox"/> Conversion of Public Housing to Project-Based Assistance under RAD.</p> <p><input checked="" type="checkbox"/> <input type="checkbox"/> Project Based Vouchers.</p> <p><input type="checkbox"/> <input checked="" type="checkbox"/> Units with Approved Vacancies for Modernization.</p> <p><input type="checkbox"/> <input checked="" type="checkbox"/> Other Capital Grant Programs (i.e., Capital Fund Community Facilities Grants or Emergency Safety and Security Grants).</p> <p>(b) If any of these activities are planned for the current Fiscal Year, describe the activities. For new demolition activities, describe any public housing development or portion thereof, owned by the PHA for which the PHA has applied or will apply for demolition and/or disposition approval under section 18 of the 1937 Act under the separate demolition/disposition approval process. If using Project-Based Vouchers (PBVs), provide the projected number of project based units and general locations, and describe how project basing would be consistent with the PHA Plan.</p> <p><i>Kaua'i County Housing Agency continues to evaluate certain properties throughout the jurisdiction of the County of Kaua'i for use of Project-Based Vouchers. Any site selected for Project-Based Vouchers would be consistent with the policies of deconcentrating poverty and expanding housing and economic opportunities. Project-Based Voucher policies are located in Chapter 17 of the Kaua'i County Housing Agency's Administrative Plan.</i></p> <p><i>Kaua'i County Housing Agency continues to evaluate the upcoming Ko'ae development project located in the jurisdiction's south shore region for Project-Based Voucher implementation. The development will add 136 affordable units to the market and is scheduled to commence construction in 2017. The Agency is also evaluating implementing PBV at existing properties to include Kalepa Village Phase 1 and 4 as well as Pa'anau Village Phase 1. The Agency anticipates utilizing up to 34 units for PBV at Ko'ae, 25 units for PBV at Kalepa Village Phase 1 and 4 and up to 15 units for PBV at Pa'anau Village Phase 1 which comprises the 25% cap allowed by HUD for the program.</i></p>
B.3	<p>Progress Report.</p> <p>Provide a description of the PHA's progress in meeting its Mission and Goals described in the PHA 5-Year Plan.</p> <p><i>The Progress Report for Kaua'i County Housing Agency is included as Attachment A.</i></p>

B.4.	Most Recent Fiscal Year Audit. (a) Were there any findings in the most recent FY Audit? Y N <input type="checkbox"/> <input checked="" type="checkbox"/> <i>Kaua'i County Housing Agency's most recent single audit (FYE 6/30/2016) is included as Attachment B.</i> (b) If yes, please describe:
Other Document and/or Certification Requirements.	
C.1	Certification Listing Policies and Programs that the PHA has Revised since Submission of its Last Annual Plan <i>Form 50077-ST-HCV-HP, Certification of Compliance with PHA Plans and Related Regulations, must be submitted by the PHA as an electronic attachment to the PHA Plan.</i> <i>Form 50077-ST-HCV-HP is included as Attachment C.</i>
C.2	Civil Rights Certification. <i>Form 50077-ST-HCV-HP, Certification of Compliance with PHA Plans and Related Regulations, must be submitted by the PHA as an electronic attachment to the PHA Plan.</i> <i>Form 50077-ST-HCV-HP is included as Attachment C.</i>
C.3	Resident Advisory Board (RAB) Comments. (a) Did the RAB(s) provide comments to the PHA Plan? Y N <input type="checkbox"/> <input checked="" type="checkbox"/> If yes, comments must be submitted by the PHA as an attachment to the PHA Plan. PHAs must also include a narrative describing their analysis of the RAB recommendations and the decisions made on these recommendations.
C.4	Certification by State or Local Officials. <i>Form HUD 50077-SL, Certification by State or Local Officials of PHA Plans Consistency with the Consolidated Plan, must be submitted by the PHA as an electronic attachment to the PHA Plan.</i> <i>Form HUD 50077-SL is included as Attachment D.</i>
D	Statement of Capital Improvements. Required in all years for all PHAs completing this form that administer public housing and receive funding from the Capital Fund Program (CFP).
D.1	Capital Improvements. Include a reference here to the most recent HUD-approved 5-Year Action Plan (HUD-50075.2) and the date that it was approved by HUD. N/A

Instructions for Preparation of Form HUD-50075-HP Annual Plan for High Performing PHAs

A. PHA Information. All PHAs must complete this section.

- A.1** Include the full PHA Name, PHA Code, PHA Type, PHA Fiscal Year Beginning (MM/YYYY), PHA Inventory, Number of Public Housing Units and or Housing Choice Vouchers (HCVs), PHA Plan Submission Type, and the Availability of Information, specific location(s) of all information relevant to the public hearing and proposed PHA Plan. (24 CFR §903.23(4)(e))

PHA Consortia: Check box if submitting a Joint PHA Plan and complete the table. (24 CFR §943.128(a))

B. Annual Plan.

B.1 Revision of PHA Plan Elements. PHAs must:

Identify specifically which plan elements listed below that have been revised by the PHA. To specify which elements have been revised, mark the “yes” box. If an element has not been revised, mark “no.”

☐ **Statement of Housing Needs and Strategy for Addressing Housing Needs.** Provide a statement addressing the housing needs of low-income, very low-income and extremely low-income families and a brief description of the PHA’s strategy for addressing the housing needs of families who reside in the jurisdiction served by the PHA. The statement must identify the housing needs of (i) families with incomes below 30 percent of area median income (extremely low-income), (ii) elderly families and families with disabilities, and (iii) households of various races and ethnic groups residing in the jurisdiction or on the waiting list based on information provided by the applicable Consolidated Plan, information provided by HUD, and other generally available data. The identification of housing needs must address issues of affordability, supply, quality, accessibility, size of units, and location. For years in which the PHA’s 5-Year PHA Plan is also due, this information must be included only to the extent it pertains to the housing needs of families that are on the PHA’s public housing and Section 8 tenant-based assistance waiting lists. 24 CFR §903.7(a)(1) and 24 CFR §903.12(b). Provide a description of the PHA’s strategy for addressing the housing needs of families in the jurisdiction and on the waiting list in the upcoming year. For years in which the PHA’s 5-Year PHA Plan is also due, this information must be included only to the extent it pertains to the housing needs of families that are on the PHA’s public housing and Section 8 tenant-based assistance waiting lists. 24 CFR §903.7(a)(2)(ii) and 24 CFR §903.12(b).

☐ **Deconcentration and Other Policies that Govern Eligibility, Selection and Admissions.** Describe the PHA’s admissions policy for deconcentration of poverty and income mixing of lower-income families in public housing. The Deconcentration Policy must describe the PHA’s policy for bringing higher income tenants into lower income developments and lower income tenants into higher income developments. The deconcentration requirements apply to general occupancy and family public housing developments. Refer to 24 CFR §903.2(b)(2) for developments not subject to deconcentration of poverty and income mixing requirements. 24 CFR §903.7(b) Describe the PHA’s procedures for maintaining waiting lists for admission to public housing and address any site-based waiting lists. 24 CFR §903.7(b) A statement of the PHA’s policies that govern resident or tenant eligibility, selection and admission including admission preferences for both public housing and HCV. 24 CFR §903.7(b) Describe the unit assignment policies for public housing. 24 CFR §903.7(b)

☐ **Financial Resources.** A statement of financial resources, including a listing by general categories, of the PHA’s anticipated resources, such as PHA operating, capital and other anticipated Federal resources available to the PHA, as well as tenant rents and other income available to support public housing or tenant-based assistance. The statement also should include the non-Federal sources of funds supporting each Federal program, and state the planned use for the resources. (24 CFR §903.7(c))

☐ **Rent Determination.** A statement of the policies of the PHA governing rents charged for public housing and HCV dwelling units, including applicable public housing flat rents, minimum rents, voucher family rent contributions, and payment standard policies. (24 CFR §903.7(d))

☐ **Homeownership Programs.** A description of any homeownership programs (including project number and unit count) administered by the agency or for which the PHA has applied or will apply for approval. For years in which the PHA’s 5-Year PHA Plan is also due, this information must be included only to the extent that the PHA participates in homeownership programs under section 8(y) of the 1937 Act. (24 CFR §903.7(k)) and 24 CFR §903.12(b).

☐ **Safety and Crime Prevention (VAWA).** A description of: **1)** Any activities, services, or programs provided or offered by an agency, either directly or in partnership with other service providers, to child or adult victims of domestic violence, dating violence, sexual assault, or stalking; **2)** Any activities, services, or programs provided or offered by a PHA that helps child and adult victims of domestic violence, dating violence, sexual assault, or stalking, to obtain or maintain housing; and **3)** Any activities, services, or programs provided or offered by a public housing agency to prevent domestic violence, dating violence, sexual assault, and stalking, or to enhance victim safety in assisted families. (24 CFR §903.7(m)(5))

☐ **Pet Policy.** Describe the PHA’s policies and requirements pertaining to the ownership of pets in public housing. (24 CFR §903.7(n))

☐ **Substantial Deviation.** PHA must provide its criteria for determining a “substantial deviation” to its 5-Year Plan. (24 CFR §903.7(r)(2)(i))

☐ **Significant Amendment/Modification.** PHA must provide its criteria for determining a “Significant Amendment or Modification” to its 5-Year and Annual Plan. Should the PHA fail to define ‘significant amendment/modification’, HUD will consider the following to be ‘significant amendments or modifications’: a) changes to rent or admissions policies or organization of the waiting list; b) additions of non-emergency public housing CFP work items (items not included in the current CFP Annual Statement or CFP 5-Year Action Plan); or c) any change with regard to demolition or disposition, designation, homeownership programs or conversion activities. See guidance on HUD’s website at: Notice PIH 1999-51. (24 CFR §903.7(r)(2)(ii))

If any boxes are marked “yes”, describe the revision(s) to those element(s) in the space provided.

PHAs must submit a Deconcentration Policy for Field Office review. For additional guidance on what a PHA must do to deconcentrate poverty in its development and comply with fair housing requirements, see 24 CFR 903.2. (24 CFR §903.23(b))

B.2 New Activities. If the PHA intends to undertake any new activities related to these elements or discretionary policies in the current Fiscal Year, mark “yes” for those elements, and describe the activities to be undertaken in the space provided. If the PHA does not plan to undertake these activities, mark “no.”

☐ **Hope VI.** **1)** A description of any housing (including project name, number (if known) and unit count) for which the PHA will apply for HOPE VI; and **2)** A timetable for the submission of applications or proposals. The application and approval process for Hope VI is a separate process. See guidance on HUD’s website at: <http://www.hud.gov/offices/pih/programs/ph/hope6/index.cfm>. (Notice PIH 2010-30)

☐ **Mixed Finance Modernization or Development.** **1)** A description of any housing (including name, project number (if known) and unit count) for which the PHA will apply for Mixed Finance Modernization or Development; and **2)** A timetable for the submission of applications or proposals. The application and approval process for Mixed Finance Modernization or Development is a separate process. See guidance on HUD’s website at: <http://www.hud.gov/offices/pih/programs/ph/hope6/index.cfm>. (Notice PIH 2010-30)

☐ **Demolition and/or Disposition.** Describe any public housing projects owned by the PHA and subject to ACCs (including name, project number and unit numbers [or addresses]), and the number of affected units along with their sizes and accessibility features) for which the PHA will apply or is currently

pending for demolition or disposition; and (2) A timetable for the demolition or disposition. This statement must be submitted to the extent that approved and/or pending demolition and/or disposition has changed. The application and approval process for demolition and/or disposition is a separate process. See guidance on HUD's website at: http://www.hud.gov/offices/pih/centers/sac/demo_dispo/index.cfm. (24 CFR §903.7(h))

☐ **Conversion of Public Housing.** Describe any public housing building(s) (including project number and unit count) owned by the PHA that the PHA is required to convert or plans to voluntarily convert to tenant-based assistance; 2) An analysis of the projects or buildings required to be converted; and 3) A statement of the amount of assistance received to be used for rental assistance or other housing assistance in connection with such conversion. See guidance on HUD's website at: <http://www.hud.gov/offices/pih/centers/sac/conversion.cfm>. (24 CFR §903.7(j))

☒ **Project-Based Vouchers.** Describe any plans to use HCVs for new project-based vouchers. (24 CFR §983.57(b)(1)) If using project-based vouchers, provide the projected number of project-based units and general locations, and describe how project-basing would be consistent with the PHA Plan.

☐ **Other Capital Grant Programs** (i.e., Capital Fund Community Facilities Grants or Emergency Safety and Security Grants).

B.3 Progress Report. For all Annual Plans following submission of the first Annual Plan, a PHA must include a brief statement of the PHA's progress in meeting the mission and goals described in the 5-Year PHA Plan. (24 CFR §903.7(r)(1))

B.4 Most Recent Fiscal Year Audit. If the results of the most recent fiscal year audit for the PHA included any findings, mark "yes" and describe those findings in the space provided. (24 CFR §903.7(p))

C. Other Document and/or Certification Requirements

C.1 Certification Listing Policies and Programs that the PHA has Revised since Submission of its Last Annual Plan. Provide a certification that the following plan elements have been revised, provided to the RAB for comment before implementation, approved by the PHA board, and made available for review and inspection by the public. This requirement is satisfied by completing and submitting form HUD-50077 SM-HP.

C.2 Civil Rights Certification. Form HUD-50077 SM-HP, *PHA Certifications of Compliance with the PHA Plans and Related Regulation*, must be submitted by the PHA as an electronic attachment to the PHA Plan. This includes all certifications relating to Civil Rights and related regulations. A PHA will be considered in compliance with the AFFH Certification if: it can document that it examines its programs and proposed programs to identify any impediments to fair housing choice within those programs; addresses those impediments in a reasonable fashion in view of the resources available; works with the local jurisdiction to implement any of the jurisdiction's initiatives to affirmatively further fair housing; and assures that the annual plan is consistent with any applicable Consolidated Plan for its jurisdiction. (24 CFR §903.7(o))

C.3 Resident Advisory Board (RAB) comments. If the RAB provided comments to the annual plan, mark "yes," submit the comments as an attachment to the Plan and describe the analysis of the comments and the PHA's decision made on these recommendations. (24 CFR §903.13(c), 24 CFR §903.19)

C.4 Certification by State or Local Officials. Form HUD-50077-SL, *Certification by State or Local Officials of PHA Plans Consistency with the Consolidated Plan*, must be submitted by the PHA as an electronic attachment to the PHA Plan. (24 CFR §903.15)

D. Statement of Capital Improvements. PHAs that receive funding from the Capital Fund Program (CFP) must complete this section. (24 CFR 903.7 (g))

D.1 Capital Improvements. In order to comply with this requirement, the PHA must reference the most recent HUD approved Capital Fund 5 Year Action Plan. PHAs can reference the form by including the following language in Section C. 8.0 of the PHA Plan Template: "See HUD Form 50075.2 approved by HUD on XX/XX/XXXX."

This information collection is authorized by Section 511 of the Quality Housing and Work Responsibility Act, which added a new section 5A to the U.S. Housing Act of 1937, as amended, which introduced the 5-Year and Annual PHA Plan. The 5-Year and Annual PHA Plans provide a ready source for interested parties to locate basic PHA policies, rules, and requirements concerning the PHA's operations, programs, and services, and informs HUD, families served by the PHA, and members of the public of the PHA's mission, goals and objectives for serving the needs of low-income, very low-income, and extremely low-income families.

Public reporting burden for this information collection is estimated to average 16.64 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. HUD may not collect this information, and respondents are not required to complete this form, unless it displays a currently valid OMB Control Number.

Privacy Act Notice. The United States Department of Housing and Urban Development is authorized to solicit the information requested in this form by virtue of Title 12, U.S. Code, Section 1701 et seq., and regulations promulgated thereunder at Title 12, Code of Federal Regulations. Responses to the collection of information are required to obtain a benefit or to retain a benefit. The information requested does not lend itself to confidentiality.

Kaua'i County Housing Agency
B.3 Progress Report
Attachment A

Preserve tenant-based rent subsidies under the Section 8 Housing Choice Voucher Program

Objective 1 – Maintain lease-up percentages at or above 98% of HAP budget to maintain budget levels.

The Housing Choice Voucher Program utilized 99.08% of annual budget authority for 2016.

1. Work closely with fiscal to develop additional monitoring worksheets to enable the agency to immediately respond to changing participation rates.

The Housing Choice Voucher Program utilizes the HUD provided 2-year forecasting tool as well as Nan McKay funding worksheets and program worksheets within the agency's Housing Pro software system to determine levels of funding versus lease-up.

2. Pursue additional opportunities to add to the agency's supply of Housing Choice Vouchers.

The Housing Agency will be pursuing the utilization of Project-Based Vouchers (PBV) in conjunction with the Administrative Plan. The Housing Agency anticipates utilizing up to 20% of vouchers for PBV. The Housing Agency currently has 1,145 units under Annual Contributions Contract (229 units maximum for PPV). Units selected for PBV will be in accordance with the Administrative Plan by being in areas that provide for deconcentrating poverty and expanding housing and economic opportunity. PBV units will be selected in census tracts that have poverty concentrations of 20% or less. PBV units will also be located in areas that meet neighborhood standards in accordance with HUD regulations at 24 CFR 983.57.

Objective 2 – Increase access to rental housing opportunities for low-income residents to increase voucher utilization rates.

1. Assist participants in the Housing Choice Voucher Program to overcome barriers and secure housing by expanding housing search resources, increasing counseling and training, and pursuing other program innovations.

The Housing Choice Voucher Program will work more closely with community agencies and service providers including those that are part of HUD's Continuum of Care to leverage resources and provide services such as deposit assistance to participants and applicants alike. Program participants will also be offered financial education resources gathered by the Family Self-Sufficiency Program

that will education participants in budgeting, credit and counseling that will make the participants more knowledgeable and educated to overcome barriers and secure housing.

2. Identify and outreach to landlords who are not currently part of the Housing Choice Voucher Program.

The Housing Agency is actively planning a landlord summit for 2017 that will bring interested landlords together with the Housing Choice Voucher Program and other community agencies and service providers to develop strategies for lease-up, occupancy and outreach. The landlord summit will also educate current and new landlords with the Housing Choice Voucher Program on the benefits of the program to landlords as well as program rules and procedures. The landlord summit is slated to be held between April 2017 and August 2017 and be in partnership with Continuum of Care partner agencies and the Kauai Board of Realtors.

3. Track use of vouchers across the county and monitor trends and use the information to develop additional strategies.

Due to the volatility of the rental market and short supply of affordable rental units, demand for rental units far exceeds supply. HUD Fair Market Rents have continued to decrease in the Housing Agency's jurisdiction. The Housing Choice Voucher Program has cautioned program participants on moving to new units due to the Fair Market Rent situation. The program is providing higher payment standards for families that have requested reasonable accommodations. The program also continues to utilize Rentometer, an online electronic database providing rental information to provide up to date rent comparability figures. The program has been incorporating Rentometer data for approximately three years.

Objective 3 – Reduce the dependency of low-income families on the Housing Choice Voucher Program.

1. Increase Family Self-Sufficiency Program participation and graduation rates.

The Housing Choice Voucher Program continues to work through its Family Self-Sufficiency Program to increase program participation and graduation rates through the use of two full-time coordinators. At the conclusion of 2016, the Family Self-Sufficiency Program serviced:

<i>Total Participants (Households):</i>	<i>96</i>
<i>Total Participants (Total Unduplicated Individuals):</i>	<i>312</i>
• <i>Individuals Under Age 6:</i>	<i>52</i>
• <i>Individuals Age 6-17:</i>	<i>121</i>
• <i>Individuals Age 18-30:</i>	<i>44</i>
• <i>Individuals Age 31-50:</i>	<i>77</i>

- *Individuals Age 51-61:* 13
- *Individuals Age 62+:* 5

Total Cost per Participant Household this Period: \$1,385.42

Total Participant Households with Earned Income: 81 (84%)

- *Total Participant Households who Increased Earned Income this Period over Last Period:* 48 (59%)
- *Average Increase in Earned Income:* \$9,849.44

Total Number of Households Enrolled Into Program this Period: 21

Total Number of Households Exited Without Graduation this Period: 11

Total Number of Households Graduated from Program this Period: 10

Total Escrow Dollars Paid to Qualifying Graduates this Period: \$110,477.30

2. Provide opportunities for education, job training and counseling.

The Family Self-Sufficiency Program works with participants in achieving job training, education and counseling by connecting participants with services and resources within the community such as the local community college, vocational service providers, mental health and substance abuse counseling, homeownership counseling and financial education counseling. These providers are located within the Housing Agency's jurisdiction and conveniently accessible to participants.

3. Assist participants in job placement and increasing earned income.

The Family Self-Sufficiency Program works with participants in achieving job placement and increasing earned income by connecting participants with services and resources within the community such as the local workforce development office and vocational service providers. These providers are located within the Housing Agency's jurisdiction and conveniently accessible to participants. The program also participates in the Workforce Innovation & Opportunity Act system as a partner in the one-stop employment system and local workforce development board.

Maintain and expand affordable housing inventory to meet the needs of Kaua'i's population

Objective 1 – Establish a 5-year affordable housing development plan.

1. Complete an island-wide study to determine affordable/workforce housing demands.

Completed during the FY2014 (7/1/13-6/30/14) annual plan.

2. Finalize a 5-year development plan.

Currently analyzing study to develop the 5-year plan.

Objective 2 – Encourage, support and initiate development of 400 affordable housing units.

1. Identify and develop County properties that are ideal for affordable housing.

Kaniko'o (formerly Rice Camp) Phase I was completed and opened in January 2015 (60 affordable senior housing units). Kaniko'o Phase II broke ground on March 11, 2016 with grand opening on January 10, 2017. Kaniko'o Phase II comprises an additional 30 affordable senior housing units. Koa'e is expected to break ground in mid-2017 and when completed will comprise 136 affordable units.

2. Leverage County resources to support and encourage development of affordable housing.

The Housing Agency will leverage HOME funds for the Koa'e development.

3. Purchase and/or accept land/housing with off-site infrastructure suitable for the public/private development of affordable housing units through Ordinance 860 or other ordinances.

The County previously accepted an 11-acre parcel with infrastructure in Koloa from A&B Properties that will become the Koa'e project comprising of 136 affordable housing units.

4. Organize stakeholder's common interest in order to partner and collaborate on efforts to leverage development resources.

The County continues to utilize its Affordable Housing Task Force.

5. Actively support affordable housing projects through the organization of an Affordable Housing Task Force.

The County continues to utilize its Affordable Housing Task Force.

6. Establish policies to "fast track" affordable housing development under Section 201H-38, Hawaii Revised Statutes: exemption from statutes, ordinances, charter provisions and rules.

The Housing Agency and County completed its 201H-38 application in mid-2016 and submitted the application to the Hawaii Housing Finance & Development Corporation. At the time of submittal of this Annual PHA Plan, the application is under review by the State of Hawaii's Land Use Commission.

7. Track and participate in County, State and Federal legislation.

Ongoing efforts continue.

8. Amend Ordinance 860 to better support and promote affordable housing through developer exactions.

Ongoing efforts continue.

Increase financial capacity to support the goals and objectives of the Housing Agency

Objective 1 – Increase development funding that will create 250 new affordable housing units.

1. Create a 5-year budget based on the Strategic Plan.

The agency continues to work through its accounting division to create a feasible budget despite limitations in software procurement and reductions in overall funding.

2. Identify and obtain at least two new sources of funding for the Housing Agency.

The agency continuously evaluates the potential for tax revenue generating sources of income. Further, the Housing Agency continuously evaluates non-Federal funding opportunities such as state funding or private third-party funding to support agency programs and operations.

Objective 2 – Maintain administrative and operational budget over the next 5 years.

1. Increase program income stream to support 50% of administration and new affordable housing production.

The agency continues to work toward increasing lease-ups within the Housing Choice Voucher Program to maintain or increase administrative fee income to support the administrative and operational budget.

2. Obtain administration and council support to fund development projects.

The agency continues to receive administration and council support to fund development projects as well as support agency activities overall.

Provide efficient, consistent and quality delivery of services

Objective 1 – Increase operational efficiency in order to maintain the same operational budget for the next 5 years.

1. Reorganize staff roles and job descriptions so that work loads are more evenly balanced and tasks more effectively completed.

In March of 2016, the agency received new leadership as its former Special Assistant to the Housing Director was promoted to Director and its former Section 8 Program Manager stepped into a different position within the agency. The agency's Family Self-Sufficiency Coordinator was subsequently promoted to become the new Section 8 Program Manager. New leadership continues to evaluate agency job descriptions and workloads and implement changes as needed. The agency currently plans to adjust workloads on several personnel to implement a new Tenant-Based Rental Assistance (TBRA) Program as well as adding functions to the current Housing Quality Standards (HQS) Inspector to serve as a landlord liaison to outreach and recruit landlords into the Housing Choice Voucher Program.

2. Update and improve operations and services by implementing appropriate electronic support technologies.

The agency will upgrade to the newest version of its management information system that is used in all facets of program operations. The system is called Housing Pro 9.1 from HAPPY Software. The implementation of the upgrade is tentatively scheduled for no earlier than July 2017. The new 9.1 version of the system yields greater efficiency and improved operational streamlining that will create greater efficiency. Additionally, the agency will evaluate add-on components to its Housing Pro software. The software currently has an add-on module that allows for document digitization of tenant and landlord documents thereby reducing paper, file storage space and improving efficiency and customer service.

3. Clarify or create procedures that increase efficiency and quality of services.

The agency adopted an operations handbook in January 2017 for the Section 8 Housing Choice Voucher Program. The purpose of the operations handbook is to codify daily procedures and workflow by each function of the program. The operations handbook has been designed to be used in conjunction with the agency's Administrative Plan and third-party training and reference materials from Nan McKay & Associates. The operations has also been designed as a "living document" that can be revised and evolve as the program evolves.

Objective 2 – Establish assessment and evaluation procedures that measure progress as it relates to the goals and objectives.

1. Administer annual evaluation and goal setting for all staff.

Annual evaluation and goal setting for all staff is ongoing and completed annually.

2. Create a procedure to evaluate the Housing Agency's progress as it relates to its goals and objectives.

The agency and program leadership meets with all staff on a regular basis. Goals and objectives are monitored for progress and feedback is obtained from staff.

3. Create service evaluation and/or surveys to encourage feedback from clients, grantees and consultants.

The Section 8 Program previously conducted customer satisfaction surveys for tenants and landlords via a paper and mail survey system. The program will further look to utilize electronic evaluation survey methods in 2017-2018.

Promote and sustain community development activities

Objective 1 – Increase funding

1. Identify and obtain other sources of funding that can promote and leverage community development.

The Housing Agency leadership continues to research and develop other sources of funding for the agency in collaboration with the administration. The Housing Agency's Housing Choice Voucher Program implemented a tenant-based rental assistance program with HOME funding in November 2016. The purpose of this funding will be to provide rental security deposit, rent assistance and utility deposits for families with children.

2. Utilize Community Development Block Grant to assist private organizations in providing services for substance abuse, mental health, employment training and childcare for the target populations of youth, adults, seniors and people with disabilities.

The Housing Agency utilizes Community Development Block Grant funding annually to assist private organizations in providing services for substance abuse, mental health, employment training and childcare for the target

populations of youth, adults, seniors and people with disabilities. For 2016, over \$473,000 has been awarded to various community agencies and programs:

- Women in Need: Case management self-sufficiency and substance abuse relapse prevention.*
- Love the Journey: Case management/relapse prevention.*
- Kaua'i County Housing Agency: Emergency shelter increased overnight capacity.*
- Ho'omana: Working Hands Project.*
- YWCA: Photo-voltaic and air conditioning for Family Violence Shelter.*
- County of Kaua'i, Dept. of Public Works: Mahea Road sidewalk.*
- Hawaiian Community Assets: Homebuyer education and counseling.*
- HCDC: Economic development by Workforce Development.*

The Housing Agency is in process of selecting project awards for the Community Development Block Grant Program for 2017 and readying for Mayor and County Council approval.

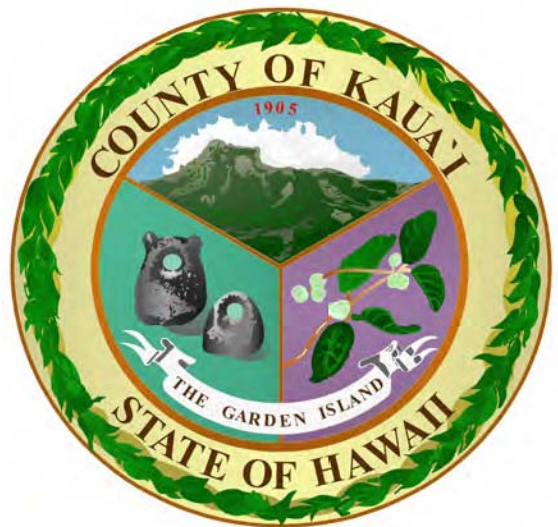
Objective 2 – Increase awareness

1. Foster relations with public entities and private organizations to build partnerships that can initiate and support community development.

The Housing Choice Voucher Program will work with VITUS Group on potential for Project-Based Vouchers for the Koa'e development, Hawai'i Affordable Properties for Project-Based Vouchers for the Kalepa Village Phase 1 and 4 development as well as EAH Housing for Project-Based Vouchers for the Pa'anau Village Phase 1 development.

SINGLE AUDIT REPORTS

County of Kaua'i, Hawai'i



**For the Fiscal Year Ended
June 30, 2016**

December 12, 2016

To the Chair and Members of
the County Council of Kaua'i, Hawai'i
Lihue, Kaua'i, Hawai'i

We have completed our financial audit of the basic financial statements and other supplementary information of the County of Kaua'i (the County), as of and for the fiscal year ended June 30, 2016. Our report containing our opinion on those basic financial statements is included in the County's *Comprehensive Annual Financial Report*. We submit herein our reports on the County's internal control over financial reporting and compliance, the County's compliance for each major federal program, internal control over compliance and on the schedule of expenditures of federal awards.

OBJECTIVES OF THE AUDIT

The primary purpose of our audit was to form an opinion on the fairness of the presentation of the County's basic financial statements as of and for the fiscal year ended June 30, 2016, and to comply with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards* (Uniform Guidance). More specifically, the objectives of the audit were as follows:

1. To provide a basis for an opinion on the fairness of the presentation of the County's financial statements.
2. To report on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
3. To report on internal control related to major federal programs and an opinion on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and the Uniform Guidance.

SCOPE OF THE AUDIT

Our audit was performed in accordance with auditing standards generally accepted in the United States of America as prescribed by the American Institute of Certified Public Accountants; *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of the Uniform Guidance. The scope of our audit included an examination of the transactions and accounting records of the County for the fiscal year ended June 30, 2016.

ORGANIZATION OF THE REPORT

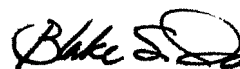
This report is presented in five parts as follows:

- Part I - Our report on internal control over financial reporting and on compliance and other matters.
- Part II - Our report on compliance for each major federal program and on internal control over compliance; and report on the schedule of expenditures of federal awards required by the Uniform Guidance.
- Part III - The schedule of findings and questioned costs.
- Part IV - The summary schedule of prior audit findings.

We wish to express our sincere appreciation for the excellent cooperation and assistance extended by the staff of the County.

Sincerely,

N&K CPAs, INC.



Blake S. Isobe
Principal

COUNTY OF KAUA'I, HAWAII

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PART I

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS

**REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

INDEPENDENT AUDITOR'S REPORT

To the Chair and Members of
the County Council of Kaua'i, Hawai'i
Lihue, Kaua'i, Hawai'i

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Kaua'i, Hawai'i (the County) as of and for the fiscal year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated December 12, 2016. Our report includes a reference to other auditors who audited the financial statements of the Department of Water, which is the County's discretely presented component unit, as described in our report on the County's financial statements. This report does not include the results of the other auditor's testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material

weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

In addition, we noted other matters involving internal controls and its operation that we have reported to management of the County, in a separate letter dated December 12, 2016.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

N&K CPAs, Inc.

Honolulu, Hawai'i
December 12, 2016

PART II

**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL
PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE;
AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
REQUIRED BY THE UNIFORM GUIDANCE**

**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM;
REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND
REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL
AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

INDEPENDENT AUDITOR'S REPORT

To the Chair and Members of
the County and Council of Kaua'i, Hawai'i
Lihue, Kaua'i, Hawai'i

Report on Compliance for Each Major Federal Program

We have audited the County of Kaua'i's (County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the fiscal year ended June 30, 2016. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

The County's management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal program.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the fiscal year ended June 30, 2016.

Report on Internal Control over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County, as of and for the fiscal year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated December 12, 2016, which contained unmodified opinions on those financial statements. We did not audit the financial statements of the Department of Water, which is the County's discretely presented component unit. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

N&K CPAs, Inc.

Honolulu, Hawai'i
December 12, 2016

County of Kaua'i, Hawai'i
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Fiscal Year Ended June 30, 2016

Federal Grantor/Pass-through Grantor/Title	CFDA Number	Grant Project Number	Pass-through Entity Identifying Number	Program or Award Amount	Current Year Expenditure Amount	Total Cumulative Expenditures	Grant Balance	Amount Provided to Subrecipient
EXECUTIVE OFFICE OF THE PRESIDENT								
Office of National Drug Control Policy								
High Intensity Drug Trafficking Areas Program:								
High Intensity Drug Traffic, Fiscal year 2015		P15003		\$ 234,295	\$ 107,729	\$ 234,295	\$ --	\$ --
High Intensity Drug Traffic, Reprogramed Funds		P15018		10,000	10,000	10,000	--	--
High Intensity Drug Traffic, Fiscal year 2016		P16003		106,950	97,281	103,131	3,819	--
High Intensity Drug Traffic, Fiscal year 2017		P17003		89,200	43,345	43,345	45,855	--
Total High Intensity Drug Trafficking Areas Program	95.001			440,445	258,355	390,771	49,674	--
TOTAL EXECUTIVE OFFICE OF THE PRESIDENT				440,445	258,355	390,771	49,674	--
U.S. DEPARTMENT OF AGRICULTURE								
Pass-through State of Hawaii - Child Nutrition Programs--								
Summer Food Service Program for Children:								
Summer Fun Meals FY 2014		R13036	370S13240E72304429	157,581	28,319	126,579	31,002	--
Total Summer Food Service Program for Children	10.559			157,581	28,319	126,579	31,002	--
Pass-through State Department of Land and Natural Resources -								
Cooperative Forestry Assistance:								
Volunteer Fire Assistance		F13019	12-DG-11052012-156	65,187	3,091	65,188	(1)	--
Volunteer Fire Assistance		F15005	14-DG-11052012-122	18,750	18,750	18,750	--	--
Volunteer Fire Assistance		F16005	15-DG-11052012-122	10,000	3,241	3,241	6,759	--
Total Cooperative Forestry Assistance	10.664			93,937	25,082	87,179	6,758	--
TOTAL U.S. DEPARTMENT OF AGRICULTURE				251,518	53,401	213,758	37,760	--
U.S. DEPARTMENT OF COMMERCE								
Passed Through Office of State Planning--								
Coastal Zone Management Administration Awards--								
Coastal Zone Management:								
Fiscal Year 2013-2014		Z13001	B10-007-OP	239,070	260	239,071	(1)	--
Fiscal Year 2014-2015		Z15001	B-2015-OP-01	296,719	(193)	296,719	--	--
Fiscal Year 2015-2016		Z16001	B-2015-OP-01 sup#1	318,550	281,504	284,504	34,046	--
Total Coastal Zone Management Administration Awards	11.419			\$ 854,339	\$ 281,571	\$ 820,294	\$ 34,045	\$ --

The accompanying notes are an integral part of this schedule.

County of Kaua'i, Hawai'i
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
Fiscal Year Ended June 30, 2016

Federal Grantor/Pass-through Grantor/Title	CFDA Number	Grant Project Number	Pass-through Entity Identifying Number	Program or Award Amount	Current Year Expenditure Amount	Total Cumulative Expenditures	Grant Balance	Amount Provided to Subrecipient
U.S. DEPARTMENT OF COMMERCE (Continued)								
Direct Award from Economic Development Administration--								
Investments for Public Works and Economic Development Facilities								
Tourism/Agriculture/Film Promotion Program - Iniki Recovery		EDAIX		\$ 2,786,631	\$ 2,896	\$ 2,786,631	\$ --	\$ --
Total Investments for Public Works and								
Economic Development Facilities	11.300			2,786,631	2,896	2,786,631	--	--
TOTAL U.S. DEPARTMENT OF COMMERCE				3,640,970	284,467	3,606,925	34,045	--
U.S. DEPARTMENT OF EDUCATION								
Passed Through State of Hawai'i Department of Human Services--								
Rehabilitation Services - Vocational Rehabilitation Grants to States:								
Summer Youth Employment		D16062	DHS-16-VR-3121	161,120	33,159	33,159	127,961	--
Total Rehabilitation Services - Vocational Rehabilitation Grants to States	84.126			161,120	33,159	33,159	127,961	--
TOTAL U.S. DEPARTMENT OF EDUCATION				161,120	33,159	33,159	127,961	--
U.S. DEPARTMENT OF ENERGY								
Passed Through State of Hawai'i Department of Business,								
Economic Development, and Tourism--								
Energy Efficiency and Conservation Block Grant (EECBG)								
ARRA EECBG Kealia Fire Station		D10061	DE-SC0002651	267,900	21,128	267,900	--	--
Total ARRA Energy Efficiency and Conservation								
Block Grant Program (EECBG)	81.128			267,900	21,128	267,900	--	--
TOTAL U.S. DEPARTMENT OF ENERGY				267,900	21,128	267,900	--	--
ENVIRONMENTAL PROTECTION AGENCY								
Direct Award--Congressionally Mandated Projects:								
Water Infrastructure Waimea		W13016 (410)		255,993	75,580	192,043	63,950	--
Total Congressionally Mandated Projects	66.202			255,993	75,580	192,043	63,950	--
Passed Through State of Hawai'i Department of Health--								
Capitalization Grants for Clean Water State Revolving Funds:								
Ele'ele WWTP - Sewer Revolving Funds		W13015 (410)	C150050 11	5,000,000	1,626,286	4,896,070	103,930	--
Total Capitalization Grants Clean Water Revolving Funds	66.458			5,000,000	1,626,286	4,896,070	103,930	--
TOTAL ENVIRONMENTAL PROTECTION AGENCY				\$ 5,255,993	\$ 1,701,866	\$ 5,088,113	\$ 167,880	\$ --

The accompanying notes are an integral part of this schedule.

County of Kaua'i, Hawai'i
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
Fiscal Year Ended June 30, 2016

Federal Grantor/Pass-through Grantor/Title	CFDA Number	Grant Project Number	Pass-through Entity Identifying Number	Program or Award Amount	Current Year Expenditure Amount	Total Cumulative Expenditures	Grant Balance	Amount Provided to Subrecipient
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES								
Aging Cluster								
Passed Through State Executive Office on Aging--								
Special Programs for the Aging - Title III, Part C - Nutrition Services:								
C1 AEA 2013		E13003	KA2013N03	\$ 28,698	\$ 7,569	\$ 28,698	\$ --	\$ --
C1 KEO 2013		E13004	KA2013N03	176,990	56,748	130,179	46,811	56,748
C2 KEO 2013		E13005	KA2013N03	275,254	91,195	275,254	--	91,195
C1 AEA FY 2014		E14003	KA2014N03	42,390	16,614	16,614	25,776	--
C2 KEO 2014		E14005	KA2014N03	124,328	88,123	88,123	36,205	88,123
C1 AEA FY 2016		E16003	KA2016N03	54,447	3,452	3,452	50,995	--
C2 KEO 2016		E16005	KA2016N03	127,802	8,222	8,222	119,580	8,222
Total Special Programs for the Aging - Title III, Part C, Nutrition Services	93.045			829,909	271,923	550,542	279,367	244,288
Special Programs for the Aging - Title III, Part B:								
Grants for Supportive Services and Senior Centers:								
AEA AREA FY 2013		E13001	KA2013N03	362,021	56,393	362,019	2	--
AEA AREA FY 2014		E14001	KA2014N03	94,980	80,957	94,957	23	--
AEA AREA FY 2014		E14002	KA2014N03	185,518	80,247	156,811	28,707	80,247
AEA AREA FY 2016		E16001	KA2016N03	132,531	29,575	29,575	102,956	--
Total Special Programs for the Aging - Title III, Part B -								
Grants for Supportive Services and Senior Centers	93.044			775,050	247,172	643,362	131,688	80,247
Administration on Aging - Nutrition Services Incentive Program:								
Food Distribution:								
NSIP 2014		E14008	KA2014N03	58,591	55,654	58,591	--	--
NSIP 2015		E15008	KA2015N03	43,123	43,123	43,123	--	--
Total Nutrition Services Incentive Program	93.053			101,714	98,777	101,714	--	--
Total U.S. Department of Health and Human Services - Aging Cluster				1,706,673	617,872	1,295,618	411,055	324,535
National Family Caregiver Support, Title III, Part E:								
Cooperative Agreements to States and Territories:								
3E 2016 CARE ELDER		E16007	KA2016N03	55,592	18,678	18,678	36,914	18,678
3E 2014 CARE ELDER		E14007	KA2014N03	52,847	12,261	52,403	444	12,261
3E 2013 CARE ELDER		E13007	KA2013N03	107,940	27,285	107,940	--	27,285
Total National Family Caregiver Support, Title III, Part E	93.052			\$ 216,379	\$ 58,224	\$ 179,021	\$ 37,358	\$ 58,224

The accompanying notes are an integral part of this schedule.

County of Kaua'i, Hawai'i
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
Fiscal Year Ended June 30, 2016

15

Federal Grantor/Pass-through Grantor/Title	CFDA Number	Grant Project Number	Pass-through Entity Identifying Number	Program or Award Amount	Current Year Expenditure Amount	Total Cumulative Expenditures	Grant Balance	Amount Provided to Subrecipient
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)								
Passed Through State Executive Office on Aging--								
Special Programs for the Aging - Title III, Part D:								
Disease Prevention and Health Promotion Services:								
HP3D 2013 Elderly		E13006	KA2013N03	\$ 14,410	\$ 5,009	\$ 14,410	\$ --	\$ 5,009
HP3D 2014 Elderly		E14006	KA2014N03	7,358	5,226	7,358	--	5,226
HP3D 2016 Elderly		E16006	KA2016N03	7,175	1,540	1,540	5,635	1,540
Total Special Programs for the Aging - Title III, Part D								
Disease Prevention and Health Promotion Services	93.043			28,943	11,775	23,308	5,635	11,775
Passed Through State of Hawai'i Administration on Aging--								
Center for Medicare and Medicaid Services (CMS)								
Research, Demonstration and Evaluations: Hospital Discharge FY10-12		E10012	KA-ADRCd-2010-N	71,822	(1)	71,822	--	--
Total Center for Medicare and Medicaid Services (CMS)								
Research, Demonstration and Evaluations	93.779			71,822	(1)	71,822	--	--
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				2,023,817	687,870	1,569,769	454,048	394,534
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT								
Passed Through State Department of Business,								
Economic Development and Tourism--								
Home Investment Partnerships Program								
Fiscal year 2009		H1PA06	M06SG150101	996,172	61,805	963,631	32,541	--
Fiscal year 2010		H1PA07	M07SG150101	995,755	15,825	625,655	370,100	--
Fiscal year 2011		H12005	M11SG150100	975,364	1,921	669,800	305,564	--
Fiscal year 2013		H14005	M13SG150100	2,850,000	198,045	2,551,614	298,386	--
HOME - Program Income		H1PAXX		7,622,391	164,013	7,175,035	447,356	--
Total Home Investment Partnerships Program	14.239			13,439,682	441,609	11,985,735	1,453,947	--
Direct Programs:								
Lower Income Housing Assistance Program--								
Section 8 - Housing Choice Vouchers (252 Fund)				7,312,046	6,795,986	6,795,986	516,060	--
Total Section 8 Housing Choice Vouchers	14.871			7,312,046	6,795,986	6,795,986	516,060	--
Family Self Sufficiency Program--								
Family Self Sufficiency Program FY 2015		H15FSS(252)		131,891	78,396	131,891	--	--
Family Self Sufficiency Program FY 2016		H16FSS(252)		133,000	37,336	37,336	95,664	--
Total Family Self Sufficiency Program	14.896			\$ 264,891	\$ 115,732	\$ 169,227	\$ 95,664	\$ --

The accompanying notes are an integral part of this schedule.

County of Kaua'i, Hawai'i
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
Fiscal Year Ended June 30, 2016

Federal Grantor/Pass-through Grantor/Title	CFDA Number	Grant Project Number	Pass-through Entity Identifying Number	Program or Award Amount	Current Year Expenditure Amount	Total Cumulative Expenditures	Grant Balance	Amount Provided to Subrecipient
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (Continued)								
Direct Program:								
Community Development Block Grants--								
States Program and Non-Entitlement Grants in Hawai'i:								
CDBG - Disaster Program Income		CDBGDX		\$ 5,816,600	\$ 114,703	\$ 4,547,677	\$ 1,268,923	\$ --
Fiscal year 2011		H11004		740,145	41,895	740,145	--	41,509
Fiscal year 2012		H12004		709,480	46,596	703,651	5,829	46,596
Fiscal year 2013		H13004		708,555	131,621	701,084	7,471	--
Fiscal year 2014		H15004		720,550	338,686	694,826	25,724	118,300
Fiscal year 2015		H16004		705,416	388,483	388,483	316,933	353,840
Program Income - NSP		HNSPXX		2,509,091	199,603	2,354,235	154,856	--
Total Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawai'i	14.228			11,909,837	1,261,587	10,130,101	1,779,736	560,245
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				32,926,456	8,614,914	29,081,049	3,845,407	560,245
U.S. DEPARTMENT OF JUSTICE								
Passed Through Office of State Attorney General:								
Crime Victim Assistance:								
VOCA FY 2011		A14021	11-VA-03	210,392	12,903	210,392	--	--
VOCA FY 2012		A15021	12-VA-03	199,504	15,447	199,490	14	--
VOCA FY 2013		A16021	13-VA-03	210,836	218,876	218,876	(8,040)	--
VOCA FY 2013 - Supplemental		A16022	15-VA-3	232,704	69,360	69,360	163,344	--
Total Crime Victim Assistance	16.575			853,436	316,586	698,118	155,318	--
Violence Against Women Formula Grants:								
Stop Violence Against Women - 2012		A14005		48,045	(9,245)	48,045	--	--
Stop Violence Against Women - 2013		A15005		47,695	40,055	47,695	--	--
Stop Violence Against Women - 2016		A16005		48,595	26,133	26,133	22,462	--
Stop Violence Against Women - 2013		P15024		47,695	15,365	17,615	30,080	--
SANE Stand-by Pay		P13023		47,903	730	47,903	--	--
SANE 12-WF-13 - 2015		P14023		48,045	24,743	26,037	22,008	--
Total Violence Against Women Formula Grants	16.588			\$ 287,978	\$ 97,781	\$ 213,428	\$ 74,550	\$ --

The accompanying notes are an integral part of this schedule.

County of Kaua'i, Hawai'i
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
Fiscal Year Ended June 30, 2016

Federal Grantor/Pass-through Grantor/Title	CFDA Number	Grant Project Number	Pass-through Entity Identifying Number	Program or Award Amount	Current Year Expenditure Amount	Total Cumulative Expenditures	Grant Balance	Amount Provided to Subrecipient
U.S. DEPARTMENT OF JUSTICE (Continued)								
Edward Byrne Memorial Justice Assistance Grant Program:								
JAG Grant Local Solicitation		A12025		\$ 45,443	\$ 591	\$ 45,443	\$ --	\$ --
JAG Local Solicitation		A13025		41,778	3,783	16,154	25,624	--
JAG FY 2012 Local Solicitation		A13027		41,491	926	41,691	(200)	--
JAG Local Solicitation		A14025		43,381	17,983	38,247	5,134	--
Cold Case FY 15		A14027		96,500	74,324	91,534	4,966	--
Non Compliant Offenders		A14029		25,053	1,494	3,674	21,379	--
JAG Local Solicitation FY 2015		A15025		34,952	27,050	27,050	7,902	--
Statewide MJ Eradication		P13004		58,662	5,622	58,662	--	--
SME Task Force FY 15		P14004		43,997	40,653	43,021	976	--
JAG Grant Hawai'i FY 13		P14005		39,955	23,705	39,955	--	--
SMEFT FY 2016		P15004		40,703	2,179	2,179	38,524	--
HNTF FY 2016		P15005		31,122	21,790	21,790	9,332	--
Total Edward Byrne Memorial Justice Assistance Grant Program	16.738			543,037	220,100	429,400	113,637	--
Pass-through Hawai'i Community Foundation:								
Public Safety Partnership and Community Policing Grants								
Hawai'i Community Foundation - Meth Grant Mayor		M07004	#2005CKWX0408	89,992	79	89,992	--	--
Total Public Safety Partnership and Community Policing Grants	16.710			89,992	79	89,992	--	--
Passed Through State Department of Human Services Office of Youth Services:								
Juvenile Accountability Block Grants:								
JABG FY 14 Hale Opio Kaua'i Inc. (DHS-13-OYS-309 Supp 1)		A14028	DHS-13-OYS-309	50,116	(851)	50,116	--	--
JABG FY 15 Hale Opio Kaua'i Inc. (DHS-16-OYS-624)		A15028	DHS-16-OYS-624	25,000	22,892	22,892	2,108	--
Total Juvenile Accountability Block Grant	16.523			75,116	22,041	73,008	2,108	--
TOTAL U.S. DEPARTMENT OF JUSTICE				1,849,559	656,587	1,503,946	345,613	--
U.S. DEPARTMENT OF LABOR								
Passed Through State Department of Labor and Industrial Relations:								
Uniformed Services Employment and Reemployment Rights:								
Reed Act 2006		D07070	Reed-06-K	1,239,476	2,476	1,239,476	--	--
Total Uniformed Services Employment and Reemployment Rights	17.803			\$ 1,239,476	\$ 2,476	\$ 1,239,476	\$ --	\$ --

The accompanying notes are an integral part of this schedule.

County of Kaua'i, Hawai'i
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
Fiscal Year Ended June 30, 2016

Federal Grantor/Pass-through Grantor/Title	CFDA Number	Grant Project Number	Pass-through Entity Identifying Number	Program or Award Amount	Current Year Expenditure Amount	Total Cumulative Expenditures	Grant Balance	Amount Provided to Subrecipient
U.S. DEPARTMENT OF LABOR (Continued)								
U.S. Department of Labor - WIA/WIOA Cluster								
Adult Program FY 2008 - WIA-07-AP-K		D08050		\$ 135,147	\$ (11,676)	\$ 135,147	\$ --	\$ --
Adult Program FY 2009 - WIA-08-AP-K		D09050		119,078	36,906	119,078	--	--
Adult Program FY 2010 - WIA-09-AP-K		D10050		65,737	(13,653)	65,737	--	--
Adult Program FY 2014 - WIA-13-AP-K		D14050		185,962	45,000	185,962	--	--
Adult Program FY 2015 - WIA-14-AP-K		D15050		117,455	49,440	115,579	1,876	--
Adult Program FY 2016 - WIA-15-AP-K		D16050		100,365	40,135	40,135	60,230	40,135
Total WIA/WIOA Adult Program	17.258			723,744	146,152	661,638	62,106	40,135
Dislocated Workers, FY 2006 - WIA-05-DWP-K		D07051		64,001	6,750	64,001	--	--
Dislocated Workers, FY 2008 - WIA-07-DWP-K		D08051		125,082	30,722	125,082	--	--
Dislocated Workers, FY 2009 - WIA-08-DWP-K		D09051		47,048	5,350	47,048	--	--
Dislocated Workers, FY 2010 - WIA-09-DWP-K		D10051		97,755	(14,119)	97,755	--	--
Dislocated Workers, FY 2014 - WIA-13-DWP-K		D14051		134,529	8,386	134,529	--	--
Dislocated Workers, FY 2015 - WIA-14-DWP-K		D15051		98,675	36,566	96,725	1,950	--
Dislocated Workers, FY 2016 - WIA-15-DWP-K		D16051		88,333	25,207	25,207	63,126	25,207
Total WIA Dislocated Workers	17.260			655,423	98,862	590,347	65,076	25,207
Youth In/Out PY 2006 WIA-05-YP-K		D07060		49,232	3,986	49,232	--	--
Youth Out School PY 2006 WIA-05-YP-K		D07061		102,517	2,153	102,517	--	--
Youth Programs PY 2008 WIA-07-YP-K		D08060		38,818	4,217	38,818	--	--
Youth Programs PY 2008 Out School WIA-07-YP-K		D08061		80,868	4,139	80,868	--	--
Youth Programs 2015 - WIA-14-YP-K		D15060		54,536	7,506	50,601	3,935	--
Youth Programs 2015 - WIA -14-YP-K		D15061		54,535	9,244	50,714	3,821	--
Youth Programs 2016 - WIA -15-YP-K		D16060		75,140	51,927	51,927	23,213	51,927
Youth Programs 2016 - WIA -15- YP-K		D16061		25,046	16,648	16,648	8,398	16,648
Total WIA/WIOA Youth Activities	17.259			\$ 480,692	\$ 99,820	\$ 441,325	\$ 39,367	\$ 68,575

The accompanying notes are an integral part of this schedule.

County of Kaua'i, Hawai'i
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
Fiscal Year Ended June 30, 2016

Federal Grantor/Pass-through Grantor/Title	CFDA Number	Grant Project Number	Pass-through Entity Identifying Number	Program or Award Amount	Current Year Expenditure Amount	Total Cumulative Expenditures	Grant Balance	Amount Provided to Subrecipient
U.S. DEPARTMENT OF LABOR (Continued)								
Administrative, PY 2006 - WIA-06-LAC-K		D07049		\$ 43,134	\$ 7,121	\$ 43,134	\$ --	\$ --
Administrative, PY 2007 - WIA-07-LAC-K		D08049		46,013	8,887	46,013	--	--
Administrative, PY 2009 - WIA-09-LAC-K		D09049		29,932	(20,000)	29,932	--	--
Administrative, PY 2013 - WIA-13-LAC-K		D14049		43,894	13,434	43,894	--	--
Administrative, PY 2014 - WIA-14-LAC-K		D15049		36,131	31,763	31,763	4,368	--
Administrative, PY 2015 - WIA-15-LAC-K		D16049		32,096	166	166	31,930	--
Total WIA Administrative	NOCFDA			231,200	41,371	194,902	36,298	--
Total U.S. Department of Labor - WIA/WIOA Cluster				2,091,059	386,205	1,888,212	202,847	133,917
TOTAL U.S. DEPARTMENT OF LABOR				3,330,535	388,681	3,127,688	202,847	133,917
U.S. DEPARTMENT OF TRANSPORTATION								
Passed Through State Department of Transportation:								
Formula Grants for Rural Areas--								
Federal Transit Administration (FTA), Section 5311:								
FTA Section 5311 FFY 13 - HI-18-X031		T14001	HI-18-X031	2,020,000	356,681	1,559,999	460,001	--
FTA Section 5311 FFY 13 - HI-18-X032-00		T15001	HI-18-X032-00	1,020,000	624,465	624,465	395,535	--
Total Formula Grants for Rural Areas	20.509			3,040,000	981,146	2,184,464	855,536	--
Highway Planning and Construction Cluster								
Federal Transit Capital Investment Grants, Section 5309:								
FTA Section 5309, FY 2009 & 2010 - HI-04-0004		T11010	HI-04-0004	1,772,133	196	1,734,292	37,841	--
FTA Section 5309, FY 2010 - HI-04-0007		T12010	HI-04-0007	925,000	(1)	893,479	31,521	--
FTA Section 5309, FY 2012 - HI-04-0013		T14010	HI-04-0013	1,240,000	113,876	1,240,000	--	--
Total Federal Transit Capital Investment Grants	20.500			3,937,133	114,071	3,867,771	69,362	--
Bus and Bus Facilities Formula Program, Section 5339:								
FTA Section 5339 FFY13 - HI-34-0001		T14020	HI-34-0001	831,666	288,682	320,880	510,786	--
Total Bus and Bus Facilities Formula Program	20.526			831,666	288,682	320,880	510,786	--
Total U.S. Department of Transportation - Highway Planning and Construction Cluster				\$ 4,768,799	\$ 402,753	\$ 4,188,651	\$ 580,148	\$ --

The accompanying notes are an integral part of this schedule.

County of Kaua'i, Hawai'i
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
Fiscal Year Ended June 30, 2016

Federal Grantor/Pass-through Grantor/Title	CFDA Number	Grant Project Number	Pass-through Entity Identifying Number	Program or Award Amount	Current Year Expenditure Amount	Total Cumulative Expenditures	Grant Balance	Amount Provided to Subrecipient
U.S. DEPARTMENT OF TRANSPORTATION (Continued)								
Highway Planning and Construction (Federal-Aid Highway Program):								
Bridge Replacement - Off system:								
Hanapēpē Bridge Repair BR-0545(1)		W09017(410)		\$ 1,363,525	\$ 4,923	\$ 62,383	\$ 1,301,142	\$ --
Puuopae Bridge Repair BR-0700(59)		W09019(410)		480,000	65,847	356,411	123,589	--
Kapahi Bridge Replacement BR-0700(53)		KAPAH(410)		1,868,693	203,572	602,058	1,266,635	--
Bridge Inspection & Appraisal BR-NBIS(43)		W09022(410)		62,599	1	62,599	--	--
Opaekaa Bridge Design BR-0700(60)		W10002(410)		520,000	28,953	342,633	177,367	--
Kamalu Bridge Erosion Protection Repairs BR-581(005)		W12068(410)		160,880	43	160,880	--	--
Bridge Inspection BR-NBIS(058)		W14077(410)		100,000	9,800	95,721	4,279	--
Bridge Inspection BR-NBTS(065)		W16011(410)		100,000	1,003	1,003	98,997	--
Statewide Transportation Improvement Program:								
Kuna Bay - Anahola Bike & Pedestrian Path - CMAQ-0700(56)		KUNABA(410)		390,000	715	77,106	312,894	--
Maluhia Road Improvements STP-0520(3)		MALUHI(410)		776,002	(15,305)	--	776,002	--
Ahukini/Lydgate Park Bike/Pedestrian Path STP-0700(51)		AHULYD(410)		921,500	40,545	521,524	399,976	--
ADA Curb Ramps - CMAQ-0700(52)		CMAQ52(410)		2,218,679	1	2,218,679	--	--
North Leg Kōloa Rd. STP-05220(002)		W07007(410)		992,000	(7,848)	--	992,000	--
Resurface Various Collector Roads STP-0700(68)		W07008(410)		3,000,896	1,531,756	1,554,055	1,446,841	--
Lydgate-Kapaa Bikepath CMAW-0700(49)		LYDKAP(410)		7,759,692	82,704	7,503,818	255,874	--
Lydgate/Kapa'a Bikepath STP-0700(61)		LYDPHB(410)		4,485,041	(10,495)	4,026,435	458,606	--
Lydgate/Kapaa Bikepath Phase C STP-0700(64)		LYDPHC(410)		712,000	52,175	144,325	567,675	--
Nawiliwili Ahukini Bike Path - CMAQ-0700(57)		NAWAHU(410)		1,094,001	3,553	483,428	610,573	--
Safe Improvements Kūhiō to Rice St. STP-5720(1)		STP572(410)		8,249,920	2,429,103	7,288,480	961,440	--
Safe Routes Kawaihau, Hau'ala, Mailehuna Rd. STP-0700(071)		W10045(410)		308,000	5,583	5,583	302,417	--
Lihue Bypass Circulation Study SPR-0010(34)		W13006(410)		360,000	61	350,701	9,299	--
Kōloa Safety Improvements HHRP-0530(001)		W12065(410)		930,230	541,664	712,976	217,254	--
Hanapēpē Road Improvements STP-0545(2)		W12067(410)		200,000	57,583	107,104	92,896	--
Puhi Road Ultra Thin layer STP-5010(1)		W10042(410)		3,914,142	161,274	404,565	3,509,577	--
Puhi Road Rehabilitation Phase II STP-5010(002)		W15002(410)		200,000	54,522	54,522	145,478	--
Safe Routes To School SRS-1500(086)		W15111(410)		15,000	4,187	5,187	9,813	--
DOT Youth Deter Use of Alcohol		P14008(250)		25,631	(77)	25,550	81	--
Poipu Road STP-520(4)		P16007(410)		408,000	2,546	2,546	405,454	--
Total Highways Planning and Construction	20.205			\$ 41,616,431	\$ 5,248,389	\$ 27,170,272	\$ 14,446,159	\$ --

The accompanying notes are an integral part of this schedule.

County of Kaua'i, Hawai'i
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
Fiscal Year Ended June 30, 2016

Federal Grantor/Pass-through Grantor/Title	CFDA Number	Grant Project Number	Pass-through Entity Identifying Number	Program or Award Amount	Current Year Expenditure Amount	Total Cumulative Expenditures	Grant Balance	Amount Provided to Subrecipient
U.S. DEPARTMENT OF TRANSPORTATION (Continued)								
State and Community Highway Safety:								
Highway Safety Grant - Prosecutors - FY13		A13026		\$ 4,160	\$ (760)	\$ 4,160	\$ --	\$ --
DOT Highway Safety Grant		A14026		11,206	(510)	11,206	--	--
OPA DOT Special Prosecutor - FY 2015		A15030		131,203	29,474	127,385	3,818	--
OPA Highway Safety FY 2016		A16030		162,529	117,118	117,118	45,411	--
KFD Safe Light Flares		F13018		4,768	1	4,768	--	--
KFD Portable Light		F16003		8,740	8,287	8,287	453	--
KPD Distracted Driver - FY 2014		P14007		49,884	(251)	22,136	27,748	--
KPD Alcohol Roadblock - FY14		P14010		129,327	(12,804)	71,396	57,931	--
KPD Speed Enforcement - FY14 SC14-06(01-K04)		P14012		50,058	4,140	48,454	1,604	--
KPD Traffic Services - FY14 SC14-01(04-K-01)		P14013		114,060	13,395	97,919	16,141	--
KPD Seat Belt Program - FY14 OP14-05(01-K-04)		P14014		127,740	(346)	73,796	53,944	--
KPD Distracted Driver - FY 15 DD15-10(04-K-01)		P15007		19,768	3,532	19,768	--	--
KPD Impaired Driver - FY 15 AL15-02(14-K-01)		P15008		33,336	15,396	18,542	14,794	--
KPD Traffic Records - FY 15 TR15-03 (06-K-01)		P15009		11,505	964	11,505	--	--
KPD Impaired Driver - FY 15 AL15-02 (01-K-04)		P15010		150,530	14,945	84,094	66,436	--
KPD Speed Enforcement - FY 2015		P15012		33,553	1,952	33,553	--	--
KPD Traffic Enforcement - FY 15 PT15-01 (04-K-01)		P15013		36,585	20,126	34,935	1,650	--
KPD Occupant Protection - FY 15 OP 15-05 (01-K-04)		P15014		54,316	9,841	54,316	--	--
KPD Distracted Driver - FY 2016		P16007		75,372	9,151	9,151	66,221	--
KPD Youth Deterrence FY 2016		P16008		39,686	8,230	8,230	31,456	--
KPD Traffic Records - FY 2016		P16009		68,910	5,673	5,673	63,237	--
KPD Impaired Driver - FY 2016		P16010		154,969	28,964	28,964	126,005	--
KPD Speed Enforcement - FY 2016		P16012		129,792	14,691	14,691	115,101	--
KPD Traffic Enforcement - FY 2016		P16013		84,767	13,594	13,594	71,173	--
KPD Occupant Protection - FY 2016		P16014		126,922	33,343	33,343	93,579	--
Total State and Community Highway Safety	20.600			1,813,686	338,146	956,984	856,702	--
TOTAL U.S. DEPARTMENT OF TRANSPORTATION				\$ 51,238,916	\$ 6,970,434	\$ 34,500,371	\$ 16,738,545	\$ --

The accompanying notes are an integral part of this schedule.

County of Kaua'i, Hawai'i
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
Fiscal Year Ended June 30, 2016

Federal Grantor/Pass-through Grantor/Title	CFDA Number	Grant Project Number	Pass-through Entity Identifying Number	Program or Award Amount	Current Year Expenditure Amount	Total Cumulative Expenditures	Grant Balance	Amount Provided to Subrecipient
CORPORATION FOR NATIONAL SERVICE								
Direct Program--								
Retired and Senior Volunteer Program:								
RSVP - CY 14 - 12SRPHI001		E14016		\$ 66,541	\$ 5	\$ 66,542	\$ (1)	\$ --
RSVP - CY 15 - 15SRPI003		E1516F		63,805	46,670	63,804	1	--
RSVP - CY 16 - 15SRP1003		E1616F		62,847	7,360	7,360	55,487	--
Total Retired and Senior Volunteer Program	94.002			193,193	54,035	137,706	55,487	--
TOTAL CORPORATION FOR NATIONAL SERVICE				193,193	54,035	137,706	55,487	--
U.S. DEPARTMENT OF HOMELAND SECURITY								
Passed Through State Department of Defense--								
Federal Emergency Management Agency (FEMA):								
Disaster Grants - Public Assistance (Presidentially Declared Disasters):								
PWA020 NO. 038-0 Debris Removal		PWA020	FEMA-4062-DR-HI	4,806	2,857	4,806	--	--
PWB021 NO. 65-0 Road Access		PWB021	FEMA-4062-DR-HI	48,400	568	48,400	--	--
PWC001 NO. 020-0 Restore Road		PWC001	FEMA-4062-DR-HI	15,000	8,039	15,000	--	--
PWC003 NO. 043-0 Replace Road		PWC003	FEMA-4062-DR-HI	15,275	12,996	15,275	--	--
PWC008 NO. 024-0 Restore Road		PWC008	FEMA-4062-DR-HI	28,402	14,563	28,402	--	--
PWC009 NO. 53-0 Replace Road		PWC009	FEMA-4062-DR-HI	19,172	19,172	19,172	--	--
PWC011 NO. 45-0 Repair/Replace Culvert		PWC011	FEMA-4062-DR-HI	574,620	(742)	128,226	446,394	--
PWC012 NO. 48-0 FEMA Disaster		PWC012	FEMA-4062-DR-HI	3,061	369	3,061	--	--
PWE014 NO. 002-0 Windshield		PWE014	FEMA-4062-DR-HI	5,074	4,553	5,074	--	--
PWE016 NO. 014-0 Air Compressor		PWE016	FEMA-4062-DR-HI	3,130	1,224	3,130	--	--
PWE017 NO. 003-0 Roof Civic Center		PWE017	FEMA-4062-DR-HI	27,672	4	27,672	--	--
PWE018 NO. 009-0 Fire Roof		PWE018	FEMA-4062-DR-HI	3,521	3,521	3,521	--	--
PWE019 NO. 039-0 Photovoltaic Repair		PWE019	FEMA-4062-DR-HI	18,785	693	18,785	--	--
Total Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036			\$ 766,918	\$ 67,817	\$ 320,524	\$ 446,394	\$ --

The accompanying notes are an integral part of this schedule.

County of Kaua'i, Hawai'i
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
Fiscal Year Ended June 30, 2016

Federal Grantor/Pass-through Grantor/Title	CFDA Number	Grant Project Number	Pass-through Entity Identifying Number	Program or Award Amount	Current Year Expenditure Amount	Total Cumulative Expenditures	Grant Balance	Amount Provided to Subrecipient
U.S. DEPARTMENT OF HOMELAND SECURITY (Continued)								
Passed Through State Department of Health and State Civil Defense Agency-- Federal Emergency Management Agency (FEMA) - Hazard Mitigation Grant: Wind Mitigation Project - IBC Amendments 2012		W15001	FEMA-4062-DR-HI	\$ 26,500	\$ 26,500	\$ 26,500	\$ --	\$ --
Total Hazard Mitigation Grant	97.039			26,500	26,500	26,500	--	--
Passed Through State of Hawaii Department of Defense-- Emergency Management Performance Grants (EMPG): EMPG FY 2014		C14500	EMW-2014-EP-00010	130,000	9	117,511	12,489	--
EMPG FY 2015		C15500	EMW-2015-EP-00010	125,000	99,329	99,329	25,671	--
Total Emergency Management Performance Grants	97.042			255,000	99,338	216,840	38,160	--
Homeland Security Grant Program: Homeland Security Grant 2011		C11100	EMW-2011-SS-00129	575,075	2	575,026	49	--
Homeland Security 2013		C13100	EMW-2013-SS-00003-S01	475,000	98,400	474,865	135	--
Homeland Security 2014		C14100	EMW-2014-SS-00003	555,552	102,590	102,590	452,962	--
Total Homeland Security Grant Program	97.067			1,605,627	200,992	1,152,481	453,146	--
Direct Award from Department of Homeland Security-- Staffing for Adequate Fire and Emergency Response (SAFER): SAFER Grant FY 2014 EMW-2013-FH-00696		F14006		944,700	416,836	944,700	--	--
Total Staffing for Adequate Fire and Emergency Response (SAFER)	97.083			944,700	416,836	944,700	--	--
Assistance to Firefighters Grant Program (AFG): Fire Prevention and Safety Grants FY 2012		F14002		10,400	40	10,400	--	--
Total Assistance to Firefighters Grant	97.044			10,400	40	10,400	--	--
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY				3,609,145	811,523	2,671,445	937,700	--
TOTAL EXPENDITURES OF FEDERAL AWARDS				\$ 105,189,567	\$ 20,536,420	\$ 82,192,600	\$ 22,996,967	\$ 1,088,696

The accompanying notes are an integral part of this schedule.

County of Kaua'i, Hawai'i
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Fiscal Year Ended June 30, 2016

NOTE A - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activities of the County and is presented on the accrual basis of accounting. The information in this Schedule is presented in accordance with the audit requirements of the Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the County.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in Office of Management Budget Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, or the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited to reimbursement.

NOTE C - INDIRECT COST RATE

The County has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE D - LOANS OUTSTANDING

The County had the following newly issued loan balances outstanding as of June 30, 2016. These loan program amounts are also included in the federal expenditures presented in the schedule of expenditures of federal awards.

<u>Federal Program Title</u>	<u>CFDA Number</u>	<u>Amount</u>
Community Development Block Grants	14.228	\$ <u>315,000</u>

PART III
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

County of Kaua'i, Hawai'i
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Fiscal Year Ended June 30, 2016

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?

___ yes ☒ no

Significant deficiency(ies) identified?

___ yes ☒ none reported

Noncompliance material to financial statements noted?

___ yes ☒ no

Federal Awards

Internal control over major programs:

Material weakness(es) identified?

___ yes ☒ no

Significant deficiency(ies) identified?

___ yes ☒ none reported

Type of auditor's report issued on compliance for major federal programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

___ yes ☒ no

Identification of major programs:

CFDA Number

Name of Federal Program or Cluster

14.228

Community Development Block Grants - State's Program and Non-Entitlement Grants in Hawai'i

14.239

Home Investment Partnerships Program

66.458

Capitalization Grants for Clean Water State Revolving Funds

20.509

Formula Grants for Other Than Urbanized Areas

Dollar threshold used to distinguish between Type A and Type B programs:

\$750,000

Auditee qualified as a low-risk auditee?

☒ yes ___ no

SECTION II - FINANCIAL STATEMENT FINDINGS

No matters reported

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters reported

PART IV

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

County of Kaua'i, Hawai'i
STATUS REPORT
Fiscal Year Ended June 30, 2016

This section contains the current status of our prior audit recommendations. The recommendations are referenced to the pages of the previous audit report for the fiscal year ended June 30, 2015, dated December 22, 2015.

SECTION II - FINANCIAL STATEMENT FINDINGS

<u>Recommendations</u>	<u>Status</u>
<p>2015-001 Compile Vacation and Sick Leave Records Properly (page 31)</p> <p>The County should provide adequate oversight over the vacation and sick leave balances being reported against the personnel and payroll records to ensure accuracy and completeness before reporting the balance to the Department of Finance. The County should implement a standardized process and schedule to track employees' leave hours. Management should also provide additional guidance to employees tasked with the facilitation of these functions to ensure the timely reconciliation and recording of leave applications to employee logs.</p>	<p>Accomplished.</p>

**Certifications of Compliance with
PHA Plans and Related Regulations
(Standard, Troubled, HCV-Only, and
High Performer PHAs)**

U.S. Department of Housing and Urban Development
Office of Public and Indian Housing
OMB No. 2577-0226
Expires 02/29/2016

**PHA Certifications of Compliance with the PHA Plan and Related Regulations including
Required Civil Rights Certifications**

Acting on behalf of the Board of Commissioners of the Public Housing Agency (PHA) listed below, as its Chairman or other authorized PHA official if there is no Board of Commissioners, I approve the submission of the ___ 5-Year and/or ^ Annual PHA Plan for the PHA fiscal year beginning 07/2017, hereinafter referred to as "the Plan", of which this document is a part and make the following certifications and agreements with the Department of Housing and Urban Development (HUD) in connection with the submission of the Plan and implementation thereof:

1. The Plan is consistent with the applicable comprehensive housing affordability strategy (or any plan incorporating such strategy) for the jurisdiction in which the PHA is located.
2. The Plan contains a certification by the appropriate State or local officials that the Plan is consistent with the applicable Consolidated Plan, which includes a certification that requires the preparation of an Analysis of Impediments to Fair Housing Choice, for the PHA's jurisdiction and a description of the manner in which the PHA Plan is consistent with the applicable Consolidated Plan.
3. The PHA has established a Resident Advisory Board or Boards, the membership of which represents the residents assisted by the PHA, consulted with this Resident Advisory Board or Boards in developing the Plan, including any changes or revisions to the policies and programs identified in the Plan before they were implemented, and considered the recommendations of the RAB (24 CFR 903.13). The PHA has included in the Plan submission a copy of the recommendations made by the Resident Advisory Board or Boards and a description of the manner in which the Plan addresses these recommendations.
4. The PHA made the proposed Plan and all information relevant to the public hearing available for public inspection at least 45 days before the hearing, published a notice that a hearing would be held and conducted a hearing to discuss the Plan and invited public comment.
5. The PHA certifies that it will carry out the Plan in conformity with Title VI of the Civil Rights Act of 1964, the Fair Housing Act, section 504 of the Rehabilitation Act of 1973, and title II of the Americans with Disabilities Act of 1990.
6. The PHA will affirmatively further fair housing by examining their programs or proposed programs, identifying any impediments to fair housing choice within those programs, addressing those impediments in a reasonable fashion in view of the resources available and work with local jurisdictions to implement any of the jurisdiction's initiatives to affirmatively further fair housing that require the PHA's involvement and by maintaining records reflecting these analyses and actions.
7. For PHA Plans that includes a policy for site based waiting lists:
 - The PHA regularly submits required data to HUD's 50058 PIC/IMS Module in an accurate, complete and timely manner (as specified in PIH Notice 2010-25);
 - The system of site-based waiting lists provides for full disclosure to each applicant in the selection of the development in which to reside, including basic information about available sites; and an estimate of the period of time the applicant would likely have to wait to be admitted to units of different sizes and types at each site;
 - Adoption of a site-based waiting list would not violate any court order or settlement agreement or be inconsistent with a pending complaint brought by HUD;
 - The PHA shall take reasonable measures to assure that such a waiting list is consistent with affirmatively furthering fair housing;
 - The PHA provides for review of its site-based waiting list policy to determine if it is consistent with civil rights laws and certifications, as specified in 24 CFR part 903.7(c)(1).
8. The PHA will comply with the prohibitions against discrimination on the basis of age pursuant to the Age Discrimination Act of 1975.
9. The PHA will comply with the Architectural Barriers Act of 1968 and 24 CFR Part 41, Policies and Procedures for the Enforcement of Standards and Requirements for Accessibility by the Physically Handicapped.
10. The PHA will comply with the requirements of section 3 of the Housing and Urban Development Act of 1968, Employment Opportunities for Low-or Very-Low Income Persons, and with its implementing regulation at 24 CFR Part 135.
11. The PHA will comply with acquisition and relocation requirements of the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 and implementing regulations at 49 CFR Part 24 as applicable.

12. The PHA will take appropriate affirmative action to award contracts to minority and women's business enterprises under 24 CFR 5.105(a).
13. The PHA will provide the responsible entity or HUD any documentation that the responsible entity or HUD needs to carry out its review under the National Environmental Policy Act and other related authorities in accordance with 24 CFR Part 58 or Part 50, respectively.
14. With respect to public housing the PHA will comply with Davis-Bacon or HUD determined wage rate requirements under Section 12 of the United States Housing Act of 1937 and the Contract Work Hours and Safety Standards Act.
15. The PHA will keep records in accordance with 24 CFR 85.20 and facilitate an effective audit to determine compliance with program requirements.
16. The PHA will comply with the Lead-Based Paint Poisoning Prevention Act, the Residential Lead-Based Paint Hazard Reduction Act of 1992, and 24 CFR Part 35.
17. The PHA will comply with the policies, guidelines, and requirements of OMB Circular No. A-87 (Cost Principles for State, Local and Indian Tribal Governments), 2 CFR Part 225, and 24 CFR Part 85 (Administrative Requirements for Grants and Cooperative Agreements to State, Local and Federally Recognized Indian Tribal Governments).
18. The PHA will undertake only activities and programs covered by the Plan in a manner consistent with its Plan and will utilize covered grant funds only for activities that are approvable under the regulations and included in its Plan.
19. All attachments to the Plan have been and will continue to be available at all times and all locations that the PHA Plan is available for public inspection. All required supporting documents have been made available for public inspection along with the Plan and additional requirements at the primary business office of the PHA and at all other times and locations identified by the PHA in its PHA Plan and will continue to be made available at least at the primary business office of the PHA.
22. The PHA certifies that it is in compliance with applicable Federal statutory and regulatory requirements, including the Declaration of Trust(s).

Kauai County Housing Agency

HI005

PHA Name

PHA Number/HA Code

XXX Annual PHA Plan for Fiscal Year 2018

5-Year PHA Plan for Fiscal Years 20__ - 20__

I hereby certify that all the information stated herein, as well as any information provided in the accompaniment herewith, is true and accurate. **Warning:** HUD will prosecute false claims and statements. Conviction may result in criminal and/or civil penalties. (18 U.S.C. 1001, 1010, 1012; 31 U.S.C. 3729, 3802).

Name of Authorized Official

Bernard P. Carvalho, Jr

Title

Mayor, County of Kauai

Signature

Date

2/22/17

**Certification by State or Local
Official of PHA Plans Consistency
with the Consolidated Plan or
State Consolidated Plan
(All PHAs)**

U. S Department of Housing and Urban Development
Office of Public and Indian Housing
OMB No. 2577-0226
Expires 2/29/2016

**Certification by State or Local Official of PHA Plans
Consistency with the Consolidated Plan or State Consolidated Plan**

I, Bernard P. Carvalho, Jr., the Mayor, County of Kaua'i
Official's Name *Official's Title*

certify that the 5-Year PHA Plan and/or Annual PHA Plan of the

Kaua'i County Housing Agency (HI005)
PHA Name

is consistent with the Consolidated Plan or State Consolidated Plan and the Analysis of

Impediments (AI) to Fair Housing Choice of the

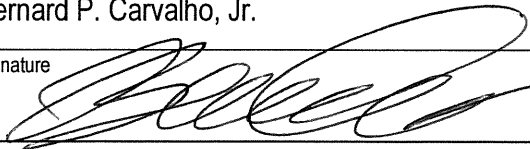
County of Kaua'i
Local Jurisdiction Name

pursuant to 24 CFR Part 91.

Provide a description of how the PHA Plan is consistent with the Consolidated Plan or State Consolidated Plan and the AI.

The PHA Plan is consistent with the Consolidated Plan in that the PHA is developing and implementing strategies to meet local housing needs by providing safe, decent and sanitary housing for residents and participants of the Housing Choice Voucher Program which meets low-moderate income objectives of the Consolidated Plan.

I hereby certify that all the information stated herein, as well as any information provided in the accompaniment herewith, is true and accurate. **Warning:** HUD will prosecute false claims and statements. Conviction may result in criminal and/or civil penalties. (18 U.S.C. 1001, 1010, 1012; 31 U.S.C. 3729, 3802)

Name of Authorized Official	Title
Bernard P. Carvalho, Jr.	Mayor, County of Kaua'i
Signature	Date
	2/22/17

SP.NO.: L.N.

Bernard P. Carvalho, Jr.
Mayor

Wallace G. Rezentes, Jr.
Managing Director



Kanani Fu
Housing Director

KAUA'I COUNTY HOUSING AGENCY

Rental Assistance Division

County of Kaua'i, State of Hawai'i

Pi'ikoi Building 4444 Rice Street Suite 330 Lihue Hawai'i 96766
TEL (808) 241-4440 FAX (808) 241-5119

Summary of 2017-2018 PHA Annual Plan Public Hearing

The Kauai County Housing Agency held a public hearing on March 21, 2017 at 11:00AM in Piikoi Conference Room A located at 4444 Rice Street, Lihue, HI.

The public was provided notice of the meeting in advance with a public comment period in accordance with federal regulations.

The public hearing was called to order at 11:05AM by Bricen Moritsugu, Program Manager of the Housing Choice Voucher Program of the Kauai County Housing Agency.

Mr. Moritsugu noted for the official record that there were no members of the public in attendance or signed in to attend the public hearing as indicated on the attendance sheet.

Having no attendees present, Mr. Moritsugu closed the public hearing at 11:30AM.

Submitted by:

 3/24/2017

Bricen Moritsugu
Program Manager
Kauai County Housing Agency



An Equal Opportunity Employer

Bernard P. Carvalho, Jr.
Mayor

Wallace G. Rezentes, Jr.
Managing Director



Kanani Fu
Housing Director

KAUA'I COUNTY HOUSING AGENCY

Rental Assistance Division

County of Kaua'i, State of Hawai'i

Pi'ikoi Building 4444 Rice Street Suite 330 Lihu'e Hawai'i 96766
TEL (808) 241-4440 FAX (808) 241-5119

2017-2018 PHA Annual Plan Public Hearing

11:00AM

Piikoi Conference Room A

17 MAR 21 AM 1:49

COUNTY OF KAUAI
HOUSING AGENCY

	Name (Please Print)	Phone or Email	Signature
1	None in attendance		
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			



An Equal Opportunity Employer